

ONESOURCE Indirect Tax International Content April Update

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Update No: 2

ABOUT THIS UPDATE

The April Content Update #2 for ONESOURCE Indirect Tax Determination contains updates to International Content. Details related to these updates are included in the April Content Update #2 Change Report. This Change Report contains all changes to Standard Content included in the 2026.4.2.G/G and 2026.4.2.G/G.2 files. Versions 5.5.0.0 and above are supported by this update.

Important Note Regarding Content Update Versions

In Determination 5.7.0.0, Thomson Reuters added tables and columns to the tax content database in support of Compliance and Allocated Charge functionality. Tax content data created for these features is not available in Determination versions 5.7.0.3 and prior. Thomson Reuters has therefore made the decision to produce two versions of tax content. The Content Update version that you download and import into your system depends on your currently installed version of Determination.

If you are running Determination 5.7.0.3 or prior, you must use Compatibility Version G tax content.

If you are running Determination 5.8.0.0 or later, you must use Compatibility Version G.2 tax content.

For more information about accessing and installing the correct content, see **Applying the Content Update** at the end of this letter.

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CONTENT UPDATES

Authority Updates

Brazil

Follow the changes highlighted below:

BR – Current Taxation

State Level

We created rules in accordance with Decree No. 6,357-R/26, which modified Decree No. 6,344-R/26 regarding the inclusion of cereal-based products and various snacks in the ICMS tax substitution regime. The new effective date is May 1, 2026.

We updated the rules in accordance with Ordinance SRE No. 11/2026, issued by the State of São Paulo, which establishes the ICMS tax base values under the tax substitution regime (advance withholding at source) for transactions involving ice cream and preparations intended for ice cream production. The published values will be effective from April 1, 2026, through June 30, 2026.

Cambodia

Following the notice issued by the Ministry of Economy and Finance on March 20, 2026, we implemented a reduction of the VAT rate on regular gasoline and diesel from 10% to 4%, with the state covering the remaining 6%. The change is effective as of March 20, 2026.

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Croatia

We extended the temporary reduced VAT rate of 5% for the supply of natural gas, district heating services, fuel wood, pellets, briquettes, and chipped wood until March 31, 2027.

Cyprus

We introduced a temporary 0% VAT rate on meat, poultry, and fish in accordance with Decree K.D.P. 168/2026, issued on March 27, 2026, by the Council of Ministers of the Republic of Cyprus. These changes are effective from April 6 until September 30, 2026.

India

We enhanced the catch-all tax codes used to correctly determine tax rates:

- *NON_RECOVERABLE_HR* and *OVERRIDE_NON_REC_HR* - for transactions subject to the 40% rate with no entitlement to input tax credit (ITC),
- *NOT_LIABLE* and *OVERRIDE_NOT_LIABLE* - for transactions with a *Not Liable* status.

Additionally, we updated invoice descriptions in taxability for 15 products across various provinces to standardize terminology.

North Macedonia

We implemented the reduced rate of 10% on diesel and gasoline, in accordance with the government decision published on March 23, 2026, effective from March 24 until April 6, 2026.

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Poland

We implemented a temporary VAT rate reduction to 8% on motor gasoline, diesel oil, and standalone bio-component fuels, in accordance with Regulations of the Minister of Finance and Economy No. 417 and No. 418. This measure applies from March 31 to April 30, 2026.

Vietnam

We implemented a temporary 0% VAT rate on gasoline, diesel oil, and jet fuel pursuant to Decision No. 482/QĐ-TTg, issued by the Prime Minister of Vietnam on March 26, 2026, as part of national fuel price stabilization efforts. This measure applies from March 27 to April 15, 2026.

Registration Masks

A document describing registration masks is available in ONESOURCE Help and Support and is linked to online help. This document describes and gives examples of all registration masks currently supported in ONESOURCE Determination, and is available by signing in and searching at the following link:

[Determination Registration Masks](#)

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UPDATES

Global Product Group

As part of our ongoing development of the Global Product Group (GPG), we created 530 new commodities covering the categories of dairy products and dairy alternatives, nonmedical baby beverages, liquid drink mixes, dyed heating oil, and biodiesel blends.

In addition, our GPG products will also be supported with Product Category Attributes (PCA). PCAs allow clients to use an alternative commodity code reference to activate global content. GPG products may be referred to by clients either by a mapped Product Code (configured as a Standard Mapping), through a direct reference to that GPG product's commodity code, or by using the PCA commodity code. At this time, PCAs are being added only for GPG products that are directly related to an existing US Commodity Code. These PCAs will be displayed on GPG products as UNSPSC attributes.

Future releases will continue to expand our global offering by adding additional content. Please watch for release notes throughout 2026 and beyond.

Canada

We implemented Global rules for Store Coupons and Discounts and Manufacturer's Coupons to align tax determination with Canadian federal and provincial requirements. Under this approach, manufacturer-funded rebates do not reduce the taxable base, while retailer-funded discounts reduce the taxable amount.

As GPG continues to evolve, this content is still being developed and will be expanded in upcoming releases, including additional coverage for beverages, food and supplements, medical supplies, oils, and hazardous products.

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Mexico

We implemented Global rules for Store Coupons and Discounts and Manufacturer's Coupons to align the tax determination logic to comply with Mexican IVA requirements. Under this approach, both manufacturer-funded coupons and retailer-provided discounts reduce the taxable base when applied at the point of sale and reported in the CFDI. IVA is calculated on the final consideration paid by the consumer.

As GPG continues to evolve, this content is still being developed and will be expanded in upcoming releases, including additional coverage for beverages, food and supplements, medical supplies, oils, and hazardous products.

United States

In the Global April Content Update #2, additional United States taxability rules were introduced in the area of Food and Beverages. As GPG continues to evolve, more content is in development and will be included in upcoming releases.

NOTIFICATIONS

Bahamas

We are monitoring the legislative process for the proposed VAT rate reduction from 5% to 0% on basic foods items, effective April 1, 2026. We will implement the changes once the relevant legislation is enacted.

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Botswana

We are monitoring the legislative process related to the proposed amendments to the Value Added Tax Act 2025, including the introduction of VAT on digital services and the associated registration obligations for foreign suppliers. We will implement the required changes once the legislation is formally enacted.

Brazil

We are making available an updated list of tax codes and qualifiers for federal withholding tax content named “Brazil Withholding Qualifier and Tax Code Guide List”, which can be viewed at the following link: [Brazil Tax Content Documentation](#).

Decree No. 49,204/2026, published on March 31, 2026, revoked Articles 3, 10, and item I of Article 11 of Decree No. 49,107/2025, which revised the methodology for determining the tax bases applied to ICMS tax substitution in transactions involving medicines and pharmaceutical products in the state of Minas Gerais.

Brazil Tax Reform

The Tax Reform in Brazil was approved originally through the Proposal of Amendment to the Constitution (PEC 45/2019), resulting in the Constitutional Amendment 132/2023. The approval of the tax reform represents a monumental change in the Brazilian Indirect Tax System, concluding an internal debate that spanned several decades.

The recent issuance of Complementary Law 214/25 represents other significant advancement in establishing the framework of Brazil's new tax regime. The final text of this law remains almost in total consistent with the original Proposal of Complementary Law 68/24 (PLP). This Complementary Law establishes the foundation for the new taxes, and it also introduces regulations regarding reduced tax rates, specific tax

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regimes for several sectors, and some methods of tax payment, among other provisions.

The tax changes proposed in EC 132/23 and with Complementary Law aims consolidate five current federal and state taxes (PIS, COFINS, IPI, ICMS and ISS) into the following categories:

- a) Social Contribution on Goods and Services (CBS) – Under the jurisdiction of the Federal Government, this consolidates the following taxes: PIS, COFINS, and IPI.
- b) Selective Tax (IS) – Under the jurisdiction of the Federal Government, this replaces the IPI and applies exclusively to products that are harmful to health and the environment.
- c) Tax on Goods and Services (IBS) – Under the jurisdiction of the States and Municipalities Governments, this consolidates the following taxes: ICMS and ISS.

Complementary Law No. 227/2026 introduces key measures for the implementation of the new consumption tax framework, including: the creation of the IBS Management Committee (CG-IBS/CGIBS); rules on IBS tax administration and administrative tax proceedings; guidelines for the distribution of IBS revenues; operational integration between the CBS and the Federal Revenue Service; transition rules for the phase-out of ICMS and ISS; and provisions applicable to special zones and differentiated tax regimes.

In ONESOURCE Determination Enterprise Cloud we have already uploaded some elements as described below:

- Authorities of CBS/IBS
- Full Rates CBS/IBS
- Reduced Rates for CBS/IBS
- New Rules to support CBS/IBS product taxability
- Updates in CST codes applicable for CBS/IBS (standard codes)
- NBS Codes

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- cClasstrib Codes

We prepared a document ONESOURCE Indirect Tax Determination Brazil Tax Reform FAQ with frequently asked questions about tax reform, which can be viewed at the following link: [Brazil Tax Content Documentation](#).

We prepared a guide with clear instructions on how our ONESOURCE Determination Enterprise is addressing Brazil's Tax Reform starting in 2026, covering the new taxes CBS (federal) and IBS (state/municipal). The document outlines applicable rules, rates/fees, details of new calculation methods, and some examples, which can be viewed at the following link: [Brazil Tax Content Documentation](#).

In addition, we updated the PIS and COFINS rules and set an end date of December 31, 2026.

Looking ahead to the next transition year (2027), we will share further updates soon.

Denmark

We are monitoring the legislative process for changes proposed in the 2026 Budget, including the abolition of VAT on books (printed, electronic, and audiobooks) effective July 1, 2026. We will implement these changes once the relevant legislation is enacted.

Egypt

The Ministry of Finance announced a 'second tax facilitation package, expected to include VAT measures supporting investment and the healthcare sector. We are monitoring developments and will implement VAT changes once the relevant legislation is enacted.

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Estonia

We will update the standard rate of 24% to reflect the indefinite end date in one of the upcoming content updates.

Malawi

We are monitoring the legislative process for a bill introducing 17.5 % VAT on digital services supplied by foreign companies such as foreign platforms, announced in 2026/27 Budget Policy Statement. We will implement the relevant updates once the official law is fully enacted and published.

Philippines

We are monitoring proposals for a VAT reduction or suspension on fuels in response to the Middle East crisis. We will implement VAT changes once the official law is enacted.

Portugal

We are monitoring the legislative process for the proposed Law No. 47/XVII/1.1, which introduces a temporary VAT reduction on residential construction and rehabilitation. We will implement the changes once the law is enacted.

Saint Lucia

We are monitoring government updates on the upcoming 2026/2027 budget to determine whether the temporary zero-rated VAT measures on essential food items and selected building materials will be extended.

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Zambia

We are monitoring the legislative process regarding the proposed temporary 0% VAT on petrol and diesel for a three-month period. We will implement these changes once the relevant legislation is enacted.

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APPLYING THE CONTENT UPDATE

The update process has two steps:

- Downloading the Update
- Installing the Update

Downloading the Update

Go to the Indirect Tax Customer Center (<https://customercenter.sabrix.com/sabrixcc/>) to download monthly content updates, then follow these steps:

- Log on to the ONESOURCE Customer Center using the username and password assigned to you by Customer Support.
- Select the platform on which you will install this tax data. This is the ONESOURCE Indirect Tax Determination version you are running.
- Select the Currently Installed Version of your content Sabrix INTL Tax Data based on your current version of Determination:
 - Determination versions 5.7.0.3 and earlier require (2026.4.1.G/G).
 - Determination versions 5.8.0.0 and later require (2026.4.1.G/G.2).
- Select **Download** and save the file (2026.4.2.G/G) or (2026.4.2.G/G.2) to a directory on the system hosting the ONESOURCE Indirect Tax Determination or to a networked folder that can be accessed by that system.

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Installing the Update

To install the content update:

1. Log on to Determination.
2. Navigate to **Menu > System > Import/Export**.
3. Select **Import**, then select **Browse** to locate your file.
4. Select the content file you just downloaded, then select **Open**.
5. Select **Import** when the pop-up window appears, then select **Next** until the **import** starts.

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